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said insulating interlayer includes:

- a first insulating layer of a composition containing SiH; and
- a second insulating layer formed on said first insulating layer; and
- a third insulating layer formed between said conductive film and said first insulating layer,

said first insulating layer has an H content of not less than 15.4 atom% in the composition, and has been formed to cover said conductive film or the lower interconnection layer with the third insulating layer being interposed therebetween, and

said second insulating layer has a multilayer structure made up from layers of the same material

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